

EXHIBIT B

**Detailed Summaries of Services Performed and
Expenses Incurred by Province Professionals**

**DETAILED SUMMARIES OF ALL SERVICES PERFORMED
BY THE PROFESSIONALS OF PROVINCE, LLC AS
FINANCIAL ADVISOR TO THE DEBTORS, FOR THE PERIOD FROM
AUGUST 1, 2022 THROUGH AUGUST 29, 2023**

	Hourly Rate	Application Hours	Total Fees
Michael Atkinson, Principal	\$1,320	6.7	\$8,844.00
Jason Crockett, Principal	\$1,030	4.5	\$4,635.00
Eunice Min, Senior Director	\$820	59.0	\$48,380.00
Raul Busto, Vice President	\$680	55.4	\$37,672.00
Timothy Strickler, Senior Associate	\$560	1.8	\$1,008.00
Eric Mattson, Paralegal	\$270	1.2	\$324.00
Grand Total		128.6	\$100,863.00

COMPENSATION BY CATEGORY

Project Categories	Total Hours	Total Fees
Business Analysis / Operations	110.1	\$85,950.00
Case Administration	2.4	\$1,626.00
Court Filings	2.3	\$2,096.00
Court Hearings	3.9	\$2,792.00
Fee / Employment Applications	2.1	\$1,062.00
Financing Activities	2.0	\$2,060.00
Litigation	4.1	\$3,033.00
Sale Process	1.7	\$2,244.00
Grand Total	128.6	\$100,863.00

EXPENSE SUMMARY

Expense Category	Description	Total Expenses
Miscellaneous	Research fees.	\$651.00
Total Expenses		\$651.00

BILLING DETAILS

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
8/1/2023	Michael Atkinson	Review and consider alternative sale outcomes	Sale Process	0.90	1,320.00	\$1,188.00
8/1/2023	Raul Busto	Update escrow schedule.	Business Analysis / Operations	0.60	680.00	\$408.00
8/1/2023	Eunice Min	Correspondence with J. Carino related to cure schedule	Business Analysis / Operations	0.40	820.00	\$328.00
8/2/2023	Jason Crockett	Address issues related to budget and timing of certain payments.	Financing Activities	0.80	1,030.00	\$824.00
8/2/2023	Michael Atkinson	Review budget issues	Business Analysis / Operations	0.50	1,320.00	\$660.00
8/2/2023	Raul Busto	Work on budget and have various calls with J. Carino regarding same.	Business Analysis / Operations	6.00	680.00	\$4,080.00
8/2/2023	Eunice Min	Analysis of creditor cure amount and email J. Carino regarding	Business Analysis / Operations	0.80	820.00	\$656.00
8/2/2023	Michael Atkinson	Review and analyze plan B sales process scenario	Sale Process	0.80	1,320.00	\$1,056.00
8/3/2023	Eunice Min	Correspondence related to cure schedule questions.	Business Analysis / Operations	0.70	820.00	\$574.00
8/3/2023	Jason Crockett	Review information related to cure issues.	Court Filings	0.40	1,030.00	\$412.00
8/3/2023	Raul Busto	Review cure issues.	Business Analysis / Operations	0.60	680.00	\$408.00
8/3/2023	Eunice Min	Amend cure schedule to add employee benefit and health plans, per counsel	Business Analysis / Operations	2.80	820.00	\$2,296.00
8/4/2023	Raul Busto	Prepare escrow schedule.	Business Analysis / Operations	0.40	680.00	\$272.00
8/4/2023	Eunice Min	Finalize cure schedule for filing.	Business Analysis / Operations	1.70	820.00	\$1,394.00
8/4/2023	Eunice Min	Review professional fee build up	Business Analysis / Operations	0.60	820.00	\$492.00
8/6/2023	Michael Atkinson	Review cure analysis	Business Analysis / Operations	0.70	1,320.00	\$924.00
8/7/2023	Jason Crockett	Address issues related to insurance cures and new policies.	Court Filings	0.60	1,030.00	\$618.00
8/7/2023	Jason Crockett	Analyze issues related to professional fee accruals versus budgeted amounts.	Case Administration	0.60	1,030.00	\$618.00
8/7/2023	Eunice Min	Prepare schedule of insurance policies to assume	Business Analysis / Operations	1.50	820.00	\$1,230.00
8/7/2023	Eunice Min	Analyze and review contracts and counterparties	Business Analysis / Operations	1.40	820.00	\$1,148.00
8/7/2023	Michael Atkinson	Review professional fee budget issues for debtor	Business Analysis / Operations	0.70	1,320.00	\$924.00
8/7/2023	Raul Busto	Work on budget scenarios for J. Carino.	Business Analysis / Operations	2.10	680.00	\$1,428.00
8/8/2023	Jason Crockett	Coordinate with the Company on certain permitted payments.	Business Analysis / Operations	0.20	1,030.00	\$206.00
8/8/2023	Raul Busto	Work on professional fee budget scenario exhibit.	Business Analysis / Operations	1.30	680.00	\$884.00
8/9/2023	Eunice Min	Analyze latest budget and variance reporting	Business Analysis / Operations	1.00	820.00	\$820.00
8/9/2023	Eunice Min	Analyze AP as of July 31	Business Analysis / Operations	1.60	820.00	\$1,312.00
8/9/2023	Eunice Min	Review court opinion on Carnival dispute	Court Filings	1.30	820.00	\$1,066.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
8/9/2023	Raul Busto	Review opinion on ownership trial.	Litigation	1.20	680.00	\$816.00
8/9/2023	Raul Busto	Work on budget reporting and other professional fee reporting materials.	Business Analysis / Operations	6.40	680.00	\$4,352.00
8/10/2023	Raul Busto	Work on escrow liquidation analysis.	Business Analysis / Operations	2.70	680.00	\$1,836.00
8/10/2023	Jason Crockett	Participate in call with company and counsel regarding strategy.	Litigation	0.70	1,030.00	\$721.00
8/10/2023	Raul Busto	Attend various calls with J. Carino.	Business Analysis / Operations	1.80	680.00	\$1,224.00
8/11/2023	Michael Atkinson	Review and analyze budgeting issues	Business Analysis / Operations	0.40	1,320.00	\$528.00
8/11/2023	Eunice Min	Review materials required for July MOR	Business Analysis / Operations	1.40	820.00	\$1,148.00
8/11/2023	Raul Busto	Call with J. Carino on next steps.	Litigation	0.80	680.00	\$544.00
8/13/2023	Eric Mattson	Drafted July fee app (1.1). Emailed to E. Min for review (0.1).	Fee / Employment Applications	1.20	270.00	\$324.00
8/14/2023	Eunice Min	Review court order regarding debt recharacterization	Business Analysis / Operations	0.80	820.00	\$656.00
8/14/2023	Eunice Min	Email J. Carino regarding MOR deliverables for July	Business Analysis / Operations	0.50	820.00	\$410.00
8/14/2023	Jason Crockett	Analyze liquidity, business receipts and disbursements and professional fees.	Financing Activities	0.80	1,030.00	\$824.00
8/14/2023	Raul Busto	Attend board call.	Business Analysis / Operations	1.00	680.00	\$680.00
8/14/2023	Raul Busto	Update professional fee analysis.	Business Analysis / Operations	1.40	680.00	\$952.00
8/14/2023	Eunice Min	Review July fee application for filing	Fee / Employment Applications	0.90	820.00	\$738.00
8/15/2023	Eunice Min	Continue analyzing changes in payables by vendor- pre and post petition	Business Analysis / Operations	1.60	820.00	\$1,312.00
8/15/2023	Michael Atkinson	Review and consider cash position for counsel	Business Analysis / Operations	0.40	1,320.00	\$528.00
8/15/2023	Timothy Strickler	Reviewed invoice balances and payments, and prepared A/P report as of 7/31/23.	Case Administration	1.80	560.00	\$1,008.00
8/15/2023	Raul Busto	Update liquidity analysis.	Litigation	0.80	680.00	\$544.00
8/15/2023	Raul Busto	Review standing motion opinion.	Business Analysis / Operations	0.80	680.00	\$544.00
8/15/2023	Eunice Min	Start preparing outputs for July MOR	Business Analysis / Operations	2.10	820.00	\$1,722.00
8/16/2023	Raul Busto	Work on various budget related analysis.	Business Analysis / Operations	4.70	680.00	\$3,196.00
8/16/2023	Jason Crockett	Analyze projected liquidity and strategic options.	Financing Activities	0.40	1,030.00	\$412.00
8/16/2023	Raul Busto	Update escrow schedule.	Business Analysis / Operations	0.60	680.00	\$408.00
8/16/2023	Raul Busto	Comment on conversion motion.	Business Analysis / Operations	0.30	680.00	\$204.00
8/17/2023	Raul Busto	Create multiple sources and uses budget scenarios.	Business Analysis / Operations	3.70	680.00	\$2,516.00
8/17/2023	Raul Busto	Attend various calls with management and board.	Business Analysis / Operations	2.40	680.00	\$1,632.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
8/17/2023	Eunice Min	Prepare analysis of pre- and post- petition AP	Business Analysis / Operations	1.30	820.00	\$1,066.00
8/18/2023	Raul Busto	Call with J. Carino to discuss liquidation.	Business Analysis / Operations	0.50	680.00	\$340.00
8/18/2023	Eunice Min	Incorporate July entity-level financials into draft MOR.	Business Analysis / Operations	3.20	820.00	\$2,624.00
8/18/2023	Eunice Min	Analyze support from debtors for July MOR	Business Analysis / Operations	2.80	820.00	\$2,296.00
8/18/2023	Michael Atkinson	Review budget issues	Business Analysis / Operations	1.20	1,320.00	\$1,584.00
8/18/2023	Eunice Min	Prepare analysis of pre and post petition liabilities	Business Analysis / Operations	1.50	820.00	\$1,230.00
8/18/2023	Raul Busto	Work on MOR.	Business Analysis / Operations	0.90	680.00	\$612.00
8/18/2023	Raul Busto	Address various questions on liquidity runway.	Business Analysis / Operations	0.80	680.00	\$544.00
8/19/2023	Raul Busto	Draft responses to E. Min's questions on MOR.	Business Analysis / Operations	0.40	680.00	\$272.00
8/20/2023	Eunice Min	Prepare latest draft of MORs and send to J. Carino and Decurtis team	Business Analysis / Operations	2.70	820.00	\$2,214.00
8/20/2023	Raul Busto	Review MOR.	Business Analysis / Operations	0.20	680.00	\$136.00
8/20/2023	Raul Busto	Review budget.	Business Analysis / Operations	0.80	680.00	\$544.00
8/21/2023	Raul Busto	Attend status conference.	Court Hearings	0.90	680.00	\$612.00
8/21/2023	Eunice Min	Prepare finalized versions of MORs and send to counsel	Business Analysis / Operations	2.60	820.00	\$2,132.00
8/21/2023	Michael Atkinson	Review budget update materials for debtor	Business Analysis / Operations	0.60	1,320.00	\$792.00
8/21/2023	Raul Busto	Respond to J. Carino inquiry on lender professional fees.	Business Analysis / Operations	0.40	680.00	\$272.00
8/21/2023	Raul Busto	Work on foreclosure budget update.	Business Analysis / Operations	1.10	680.00	\$748.00
8/22/2023	Raul Busto	Review foreclosure agreement.	Litigation	0.60	680.00	\$408.00
8/22/2023	Raul Busto	Confirm drive train invoices.	Business Analysis / Operations	0.30	680.00	\$204.00
8/23/2023	Raul Busto	Work on exit sources and uses.	Business Analysis / Operations	1.40	680.00	\$952.00
8/23/2023	Raul Busto	Call with J. Carino on budget.	Business Analysis / Operations	0.70	680.00	\$476.00
8/24/2023	Eunice Min	Analyze foreclosure filings	Business Analysis / Operations	1.70	820.00	\$1,394.00
8/24/2023	Raul Busto	Update budget.	Business Analysis / Operations	0.80	680.00	\$544.00
8/24/2023	Eunice Min	Attend status conference	Court Hearings	1.00	820.00	\$820.00
8/24/2023	Raul Busto	Discuss next steps with J. Carino.	Business Analysis / Operations	0.80	680.00	\$544.00
8/24/2023	Raul Busto	Attend status conference.	Court Hearings	1.00	680.00	\$680.00
8/24/2023	Eunice Min	Prepare output for final MOR	Business Analysis / Operations	2.90	820.00	\$2,378.00
8/25/2023	Eunice Min	Prepare analysis of pre- and post- petition claims.	Business Analysis / Operations	3.20	820.00	\$2,624.00

Entry Date	Person	Comments	Task	Hours	Billing Rate	Amount
8/25/2023	Eunice Min	Analyze post-petition financial statements.	Business Analysis / Operations	3.10	820.00	\$2,542.00
8/25/2023	Raul Busto	Work on escrow schedule.	Business Analysis / Operations	3.00	680.00	\$2,040.00
8/25/2023	Michael Atkinson	Review budget issues	Business Analysis / Operations	0.50	1,320.00	\$660.00
8/26/2023	Eunice Min	Analyze post-petition reporting	Business Analysis / Operations	3.60	820.00	\$2,952.00
8/26/2023	Eunice Min	Continue preparing post-petition reporting	Business Analysis / Operations	3.20	820.00	\$2,624.00
8/28/2023	Eunice Min	Prepare final MOR	Business Analysis / Operations	3.50	820.00	\$2,870.00
8/28/2023	Raul Busto	Prepare Landis escrow payment.	Business Analysis / Operations	0.20	680.00	\$136.00
8/29/2023	Raul Busto	Attend conversion hearing.	Court Hearings	1.00	680.00	\$680.00
8/29/2023	Eunice Min	Review documents necessary for conversion	Business Analysis / Operations	1.60	820.00	\$1,312.00

EXPENSE DETAILS

Date	Expense Category	Description	Total Expenses
7/31/2023	Miscellaneous	July research fees.	\$651.00
	Total Expenses		\$651.00